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November 24, 2004

No. 2004/069

TO COUNTY ASSESSORS:

DISASTER RELIEF – HOMEOWNERS' EXEMPTION

The Governor approved Senate Bill 1147 (Chapter 792, Statutes of 2004), which amended section 218 of the Revenue and Taxation Code to extend the homeowners' exemption to homes that were damaged or destroyed in three recent disasters for which the Governor proclaimed a state of emergency. This bill became effective on September 25, 2004.

Chapter 792 reletters section 218 and adds subdivisions (e) and (f), which read:

(e) Any dwelling that qualified for an exemption under this section prior to October 15, 2003, that was damaged or destroyed by fire or earthquake in a disaster, as declared by the Governor, during October, November, or December 2003, and that has not changed ownership since October 15, 2003, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner.

(f) Any dwelling that qualified for an exemption under this section prior to June 3, 2004, that was damaged or destroyed by flood in a disaster, as declared by the Governor, during June 2004, and that has not changed ownership since June 3, 2004, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner.

Previously, section 218(d) was amended to extend the homeowners' exemption to homes that were damaged or destroyed in the Oakland-Berkeley Hills fire of 1991 and the Los Angeles civil riots of April and May 1992. Similarly, Chapter 792 provides that homes damaged or destroyed in certain disasters for which the Governor proclaimed a state of emergency are not to be denied the homeowners' exemption solely on the basis that the dwelling was temporarily damaged or destroyed.

The disasters and counties to which this relief applies are:

- The October/November 2003 Southern California fires – Los Angeles, Riverside, San Bernardino, San Diego, and Ventura Counties
- The December 2003 earthquake – San Luis Obispo and Santa Barbara Counties
- The June 3, 2004 levee break – San Joaquin County

I hope this information is helpful. If you have any questions, please contact our Exemptions Unit at (916) 445-3524.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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